

This listing of claims will replace all prior versions, and listings, of claims in the application:

**LISTING OF CLAIMS:**

1. **(Currently Amended)** Optical compensator for liquid crystal displays comprising, stacked films or layers of:
  - at least one O plate retarder,
  - at least one low tilt A plate retarder having an average tilt angle,  $\theta_{ave}$ , of from 1 to 10°,
  - at least one negative C plate retarder.
2. **(Currently Amended)** Optical compensator according to claim 1, characterized in that it which comprises one O plate, one low tilt A plate and two negative C plates.
3. **(Currently Amended)** Optical compensator according to claim 1, characterized in that it which comprises one O plate, one low tilt A plate and one negative C plate, with the C plate situated between the O plate and the low tilt A plate.
4. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the average tilt angle,  $\theta_{ave}$ , in said O plate retarder is from 2 to 88°.
5. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the average tilt angle  $\theta_{ave}$  = in average tilt angle,  $\theta_{ave}$ , in said low tilt A plate retarder is from 1 to 10° 2 to 6°.

6. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the tilt angle in said O plate retarder varies monotonously in a direction perpendicular to the plane of the film from a minimum value  $\theta_{\min}$  at one surface of the film to a maximum value  $\theta_{\max}$  at the opposite surface of the film.

7. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the thickness of said O plate and/or low tilt A plate is from 0.1 to 10  $\mu\text{m}$ .

8. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the optical retardation of said O plate is from 6 to 300 nm.

9. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the optical retardation of said low tilt A plate is from 12 to 575 nm.

10. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the O plate comprises a linear or crosslinked polymerized liquid crystalline material with a tilted or splayed structure.

11. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein the low tilt A plate comprise comprises a linear or crosslinked polymerized liquid crystalline material with a slightly titled structure.

12. **(Currently Amended)** Optical compensator according to claim 1, characterized in that wherein at least one of the C plates is a negatively birefringent polymer film.

**13. (Currently Amended)** Optical compensator according claim 12, ~~characterized in that wherein~~ said polymer film is a negatively birefringent TAC or DAC film.

**14. (Currently Amended)** Optical compensator according to claim 1, ~~characterized in that wherein~~ the C plate comprises a linear or crosslinked polymerized chiral liquid crystalline material with a helically twisted structure structure.

**15. (Currently Amended)** Optical compensator according to claim 16, ~~characterized in that wherein~~ the helical pitch of the chiral liquid crystalline material in said C plate is less than 250 nm.

**16. (Currently Amended)** A liquid crystal display device comprising the following elements

- a liquid crystal cell formed by two transparent substrates having surfaces which oppose each other, an electrode ~~later~~ layer provided on the inside of at least one of said two transparent substrates and optionally superposed with an alignment layer, and a liquid crystal medium which is present between the two transparent substrates,
- a polarizer arranged outside said transparent substrates, or a pair of polarizers sandwiching said substrates, and
- at least one optical compensator according to claim 1 being situated between the liquid crystal cell and at least one of said polarizers,

it being possible for the above elements to be separated, stacked, mounted on top of each other, coated on top of each other or connected by means of adhesive layers.

17. **(Currently Amended)** A liquid crystal display device according to claim 16, characterized in that it which is a TN, HTN or STN display.

18. **(New)** Optical compensator according to claim 1, wherein the average tilt angle,  $\theta_{ave}$ , in said O plate retarder is from 30 to 60°.

19. **(New)** Optical compensator according to claim 1, wherein the thickness of said O plate and/or low tilt A plate is from 0.2 to 5  $\mu\text{m}$ .

20. **(New)** A liquid crystal display device according to claim 16, wherein, in the optical compensator, the optical axis of the O plate and the low tilt A plate are oriented at right angles to each other.

**AMENDMENTS TO THE ABSTRACT:**

A substitute Abstract on a separate sheet of paper is attached hereto.